

**REMARKS**

Applicants thank the Examiner for examining the pending application. The Office Action dated October 15, 2007 has been received and its contents carefully reviewed.

**Summary of the Office Action**

Claims 1, 4-8 and 14-19 are rejected.

The Office Actions rejects claims 1, 4-8 and 14-19 under 35 U.S.C. 103(a) as being unpatentable over Takato et al. (US 6,445,434) in view of Ishii et al. (US 6,133,974).

**Summary of the Response to the Office Action**

Applicants have amended claims 1, 5, 8, 14-15 and 18-19 to further define the invention. No new matter has been added. Reconsideration of the pending claims is respectfully requested.

**Rejection Under 35 U.S.C 103(a)**

Claim 1 is allowable over the cited references in that claim 1 recites a combination of elements including, for example, "wherein the opening regions of the first mask corresponds to the blocking regions of the second mask respectively, and the blocking regions of the first mask corresponds to the opening regions of the second mask respectively, and wherein after the upper and lower plates are assembled, the first and second alignment films are aligned in opposite directions each other".

Claim 8 is allowable over the cited references in that claim 8 recites a combination of elements including for example, "assembling the upper and lower plates of the liquid crystal panel, such that the first and second alignment films are aligned in opposite directions to each other, and wherein the opening regions of the first mask corresponds to blocking regions of the second mask respectively, and the opening regions of the second mask corresponds to blocking regions of the first mask respectively."

Takato (see Fig. 17) discloses photomask 17. The photomask 17 includes regions a and regions b. Also, Takato discloses that a forward abrasion and a reverse abrasion are sequentially performed in a first polyimide film of a lower substrate by using a photomask, and after that, a forward abrasion and a reverse abrasion are sequentially performed in a second polyimide film of an upper substrate by using the photomask. Thus, after the upper substrate and the lower substrate are assembled, the first polyimide film and the second polyimide film are aligned in perpendicular directions to each other.

Ishii (see col. 39, lines 11-15 and FIG. 19) discloses that photo-resist films are applied over the orientation films of a top substrate and a bottom substrate, and the photo-resist films are then exposed to an ultra-violet ray through the strip pattern. Thus, as illustrated in FIG. 19, the orientation film of the top substrate and the orientation film of the bottom substrate are aligned in the same directions 12c and 12d.

To align a first alignment film of an upper plate and a second alignment film of a lower plate, the present invention needs first and second masks having locations of different opening regions, while Takato and Ishii need one mask having the same structure.

In addition, none of Takato and Ishii disclose, teach and suggest “after an upper plate and a lower plate are assembled, a first alignment film and a second alignment film are aligned in opposite directions each other” of this claimed invention.

None of the cited references singly or in combination, teaches or suggests at least this feature of the claimed invention. Accordingly, Applicant respectfully submits that claims 1, 4-8 and 14-19 are allowable over the cited references.

**CONCLUSION**

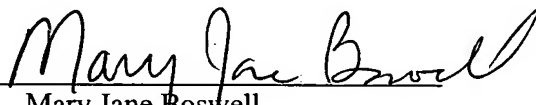
Applicants respectfully request that this Amendment under 37 C.F.R. § 1.111 be entered by the Examiner, placing all pending claims in condition for allowance. Should the Examiner feel that there are any issues outstanding after consideration of this response, the Examiner is invited to contact Applicants' undersigned representative to expedite the prosecution.

If there are any other fees due in connection with the filing of this response, please charge the fees to our Deposit Account No. 50-0310. If a fee is required for an extension of time under 37 C.F.R. 1.136 not accounted for above, such an extension is requested and the fee should also be charged to our Deposit Account.

Respectfully submitted,

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